



INSTRUCTIONS

TO

COMMANDING OFFICERS OF THE U. S. MARINE CORPS

RELATIVE TO THE

RENDITION OF PAY ROLLS, ETC.



WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1906.

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HEADQUARTERS UNITED STATES MARINE CORPS,
Washington, October 2, 1906.

The accompanying instructions for the proper rendering of pay rolls, etc., are published for the information and guidance of commanding officer of posts, brigades, and separate detachments of the Marine Corps.

G. F. ELLIOTT,
Brigadier-General, Commandant.
(3)

INSTRUCTIONS

FOR THE

RENDITION OF QUARTERLY PAY ROLLS, MONTHLY PAY ROLLS, PAY-ROLL VOUCHERS, AND TRANSFER PAY ACCOUNTS, BY COMMANDING OFFICERS OF SHORE STATIONS.

QUARTERLY PAY ROLLS.

COLUMN OF NUMBER.

1. Transfer pay accounts being required to be filed and numbered as vouchers to quarterly pay roll, only one series of a running number for the whole command will be used (beginning with 1 and running up to 1,000, as the case may require); the practise of commencing each rank with a new series is improper.

NAMES.

2. Enter the names of all enlisted men of the command present on the first day of the quarter, according to rank, alphabetically, giving the surname first: thereafter the names of those who join during the quarter, in the order of joining.

RANK.

3. Give the rank of each man; in case of changes in rank during the quarter the new rank must be entered beneath the old and the former not stricken out.

SERVICE RECORD.

4. Give the date of the first enlistment, and that of every reenlistment, and the date of each discharge, in chronological order. It is imperatively necessary that all the dates of the different enlistments and discharges should be given, in order to establish the rate of pay. Great care must be taken in entering dates of enlistments and discharges from transfer pay accounts and in transcribing same from one roll to another. All these dates should be verified as often as practicable from the descriptive lists and when any dates are missing in descriptive list the adjutant and inspector of the corps should be applied to for the necessary information.

COMMENCEMENT AND EXPIRATION OF THIS SETTLEMENT AND TERMS OF SERVICE.

5. Dates inserted in these three columns are invariably to be considered as both inclusive; thus from the 8th to the 9th two days. The month in all cases being of thirty days, the period, say from the 16th to the 31st is only fifteen days, and that from the 28th to the 31st three days. All "terms of service" at a station will be inserted and accounted for. The month of February is computed the same as any other month; thus from February 21 to end of month, inclusive, ten days will be allowed, altho the actual time be but eight or nine days.

AMOUNT OF PAY IN THIS SETTLEMENT.

6. In this column enter the amounts due for service, as stated in column "Term of service" and "Monthly pay," viz:

or,	<i>3 months at \$13</i>	<i>\$39.00</i>
	<i>1 month, 2 days, at \$13</i>	<i>13.87</i>
	<i>1 month at \$15</i>	<i>15.00</i>
	<i>28 days at \$18</i>	<i>16.80</i>

MONTHLY PAY.

7. Give the rate of pay per month. If a man is paid as of the third class write "3rd class" over the amount. In case of changes in rate of pay caused by promotion or increase for length of service the months and days at each rate must be entered, as also the different rates of pay.

AMOUNT OF TRAVELING ALLOWANCE.

8. Over the amount paid write the name of the place to which traveling pay is paid from place of discharge. This should be done in all cases. This column is used only in cases of payment at final settlement, the same as that for "Credit for clothing not drawn."

BALANCE DUE FROM LAST ACCOUNT.

9. Balance due from naval paymasters will be here inserted, the name of the paymaster appearing above the amount. Amounts carried over from last quarter or balances due from other stations will be noted as follows:

4th quarter, '01,
\$12.80;

or,

Brooklyn,
\$12.80,

as the case may be.

BLANK COLUMNS.

10. Enter all credits not mentioned in the foregoing columns, such as auditor's certificates, 20 per cent increase for service in Cuba, Alaska, or Philippine Islands, and all miscellaneous credits.

TOTAL CREDIT FOR PAY.

11. Here give the total amount due for the present settlement, including all items from whatever source.

CHECKED ON ACCOUNT OF PAY.

12. This column is for checkages of pay on account of sentence by court-martial, absence without leave, loss of accouterments, and all other causes (clothing excepted). In case of sentence by court-martial, if the monthly forfeiture is not expressly mentioned, the loss of one month's pay of a private receiving \$13 will be charged at \$12.80, the 20 cents for hospital fund being first deducted in every case. When pay is checked for absence without leave, each day's pay will be charged at the rate of pay, less the hospital fund, it being improper to charge these dues twice. Thus one day at \$13 is 42 cents, five days at \$15 is \$2.47, ten days at \$20 is \$6.60, etc. The number of days of absence so charged will be noted over the amount. If pay is stopt for "overpayment" at any previous time insert the amount and give station and date (quarter and year), name of naval paymaster or any other authority, viz:

Brooklyn, 4th quarter, '01,
\$1.20;

or,

J. C. Smith, paymaster,
\$2.20.

AMOUNT OF EXTRA AND OVERDRAWN CLOTHING.

13. In this column is to be entered the amount of clothing overdrawn as charged on final settlements. Extra clothing issued also will be charged here, but separately from the former, by noting "Ex. Clo." over each amount.

AMOUNT OF HOSPITAL FUND.

14. This charge is the first one in all cases to be made against the pay of the soldier.

WHOLE AMOUNT TO BE DEDUCTED FROM PAY.

15. Insert the total amount to be checked, for whatever cause.

BALANCE DUE AND PAID BY PAYMASTERS.

16. Here give the amount actually paid during the quarter; any balance due (cause: sick in hospital, absence with or without leave,

etc.), must be carried to the next column for "Amount remaining unpaid," and so explained in the "Remarks."

AMOUNT OVERPAID.

17. Give the amount of how much the several items checked are more than the total credit for pay. In case of transfer note over the amount overpaid the name of the station or of the paymaster to whom the amount has been transferred. To ascertain whether an account balances add the amounts "total credit for pay" and "overpaid," which must equal those of "total to be deducted," "balance paid," and "balance remaining unpaid."

REMARKS.

18. All dates of transfer to and from stations or ships, discharge, promotions, reduction, absence, desertion, apprehension, etc., will be here inserted, also court-martial sentences—in fact all information necessary for a plain explanation of the account.

FOOTINGS AND RECAPITULATION.

19. (a) Will be made in pencil, not in ink. Footings to be entered above the line marked "Total amounts carried to recapitulation."

(b) In case of promotion, reduction, discharge with subsequent reenlistment, increase of pay, etc., it is not desirable or necessary to open a new account in some other part of the roll; a space of two lines being used for each name, the increased or reduced rate of pay (i. e., the new rating or enlistment) will be entered on the second line, keeping each man's account together for the whole quarter.

(c) When a man deserts he will be credited with pay to the day *before* the date of desertion, as stated in "Remarks."

(d) Where abbreviations are used to designate months, same must be written plainly to avoid errors, as otherwise mistakes often occur, mainly between January and June, when abbreviated as "Jan." and "Jun." To avoid errors January should be written "Jan'y" and "June" written in full.

(e) Signatures of men must be written the same as the name appears in the body of the roll; John J. Smith should not be allowed to sign his name as "J. J. Smith;" not James Brown as "J. Brown."

MONTHLY PAY ROLLS.

20. (a) It is required that in the column for "Remarks" sufficiently satisfactory information be given in every case when a new name (not on previous roll) is added, or a higher rate of pay is given, otherwise payment will not be made until such information has been received.

(b) Pay remaining unpaid, for whatever cause, after the command has been paid for the month, must immediately be deposited with an

assistant treasurer of the United States, and the certificate of deposit forwarded to the office of the paymaster of the corps who has the accounts. When there is no subtreasury near station a personal check of the commanding officer or cashier's check will be accepted, but the same must be for the full amount, as there is no fund from which cost of money orders, etc., can be paid.

PAY-ROLL VOUCHERS.

21. The monthly statement of men joined by enlistment, from desertion, etc., must accompany the pay roll; names and dates should be written clearly and correctly, as they appear on enlistment paper, as this statement is the voucher to establish the amount to be paid.

TRANSFER PAY ACCOUNTS.

22. (a) Men taken up on rolls of a station from transfer pay accounts will be credited with pay from the day after the date to which they were paid on such accounts. After entering balances unpaid or overpaid on quarterly pay rolls, the transfer pay accounts will immediately be forwarded to the office of the paymaster of the corps, who has the accounts of the station.

(b) All accounts from stations will be settled to include the last day at such station, and if not paid the amount, less hospital fund and other checkages, will be credited as "due and unpaid." All transfer pay accounts must correspond as to "terms of service," "amount of pay in this settlement," "balance due from paymaster's pay roll," etc., with the pay roll of the station whence the man is transferred, as well as with that of the station where he joins. Transfer pay accounts must tally with pay rolls, and pay rolls of different stations with each other, in all cases of transfer from one station or ship to another.

(c) On transfer from a station to ship three copies will be made out, one of which is to be signed by the commanding officer and forwarded with staff returns of the man, while two copies, also signed, will immediately be forwarded to the office of the paymaster of the corps who has the accounts of the station.

(d) On transfer from one station of the Marine Corps to another, paid by the same paymaster, three copies, all signed, are to be made, one copy to be sent with staff returns, the other two to the office of the paymaster of the corps having the accounts.

(e) On transfer from one station of the Marine Corps to another, paid by a *different* paymaster of the corps, two copies, signed, are to be sent to the paymaster having the accounts of the *old* station, and the third, also signed, to accompany the staff returns.

(f) In all of the above cases, the two copies for the paymaster of the old station are to be mailed to him direct, and *immediately* upon the transfer of the man or detachment.

MEMORANDUM INSTRUCTIONS FOR COMMANDING OFFICERS OF COMPANIES AND DETACHMENTS OF THE MARINE BRIGADE FOR THE RENDITION OF MONTHLY AND QUARTERLY PAY ROLLS.

1. (a) The *quarterly roll* having been opened, each detachment or company commander rendering same will thereafter be accountable for the correctness of the entries made thereon relating to the service of each man of his detachment, such as dates of enlistment and reenlistment, absence without leave (for twenty-four hours or more at a time), court-martial fines, clothing issued in excess of allowance, loss of Government property, allotments, post-exchange indebtedness, increase of pay for longevity, good-conduct medals or bars, promotions, etc.—all data, in short, which affects a man's pay. These items will be promptly entered on the pay rolls as soon as the facts supporting them become known to the commanding officer, and the latter will, when forwarding his monthly rolls to the paymaster, transmit at the same time vouchers covering the several credit and debit items for the current month.

(b) In this connection company commanders are reminded that a "voucher" to the pay roll is a detailed statement (made on the prescribed form, where furnished) of the facts establishing a particular credit or debit, signed by the officer qualified to certify to the correctness of said facts. In the case of a post exchange checkage (which, under the Navy Regulations, can only be made upon transfer from or discharge at the *post* where the indebtedness was incurred), acknowledgments on the vouchers in duplicate should be signed by the men as they are transferred or discharged, *separate sets of vouchers being used for each detachment*, and the amounts charged at once on the respective quarterly rolls in the column "Amount checked on account of post exchange." All of such vouchers at each post will, when properly filled out as to place, date of authority for establishment of post exchange, month during which debts were incurred, and signature of debtors, be dated and signed by the *post commander* in the place on the voucher provided for his certificate.

(c) Post commanders should, before approving said vouchers, assure themselves that the proper entries have been made on the pay rolls of the organizations concerned, which should be evidenced by the certificate of the company commander to that effect, entered on each

voucher. On the last day of each month the vouchers pertaining to the several detachments at a post, receipted, under the same date, by the post exchange officer for the respective amounts thereof, should be forwarded thru the usual channels to the paymaster for settlement. In this connection care must be taken to note the amount of each man's indebtedness to the exchange on his *transfer pay account*, after deducting said amount from his balance due on the date of transfer, and similarly in the case of final settlement for discharge when prepared and forwarded to the paymaster. No such debts can be charged, however, if the man is indebted to the *Government* on the date of transfer or discharge.

2. *No monthly or special requisitions* for money will be made, as every enlisted man will be paid in full at the end of each month, no balance being carried forward, and no payments being made for any purpose until the monthly pay day, except in the cases of men who may be discharged on an intermediate day of the month. The amount paid each man will thus be the balance due him including the last day of the month, computed from his monthly rate of pay and all special credits or debits coming to the knowledge of the detachment commander during said month.

3. *Monthly pay rolls*, in duplicate, will be prepared by each company and forwarded to the brigade paymaster at the end of every month, accompanied by all vouchers supporting the same, as above indicated. In case of death, desertion, or approval by the senior officer present of a court-martial sentence involving loss of pay or bad-conduct discharge, should the man have an allotment registered in the company books, immediate report will be made, thru the post commander, to the paymaster, and the proper notation entered on the company quarterly pay roll and allotment register. Such report should be made by telegraph from distant posts, and in all cases as soon as the facts have been established. For example, in the case of desertion, the notice should be sent on the same day that the man is declared a deserter. Monthly pay rolls will bear the names of all men attached to and present with the company or on detached service on the last day of the month to which they relate, but will not be *signed* by men who have not a credit balance on said day, or by court-martial prisoners *awaiting the result of trial* (not *awaiting trial*), or by men charged with desertion.

For example, a man who has been sentenced by summary court-martial to lose pay amounting to more than his credit at the end of the month will be entered on the roll with all credit and debit items relating to his account, but a red line will be drawn thru the columns "Balance due and paid by paymaster" to "Witness," inclusive, and the notation "§— S. C. M. (date of approval by senior officer present) withheld, pending action Dept." will be entered under

“Remarks.” A similar course will be followed in the cases of men whose credits are offset or exceeded by other indebtedness to the Government, such as for clothing issued in excess of allowance, loss of public property, etc., the facts in each instance being briefly but clearly noted in the column “Remarks.” Said column should also contain notes of all facts affecting in any way the pay status of the several members of the command, particularly as to dates, periods, etc., being always given. Balances due at the end of a month, but not paid, owing to absence or other liability on the part of the men concerned, will be entered on the roll for the following month in the column “Balance due from paymaster’s pay roll,” noting under “Remarks” the facts in the case.

4. *The monthly rolls, in duplicate*, will be signed, each man writing his first name in full and every signature witnessed by an officer of the company, as many sheets being used as are necessary to contain all the names and leave a margin at the foot of the last page for approval and certificate of payment. The entire roll will be footed up in ink by columns, certified to be correct by the company commander, and both copies forwarded to the paymaster, as above directed. One copy of each roll will subsequently be returned to the company commander, with a memorandum “Statement of differences,” where corrections are necessary. This returned copy and memorandum will be used by the company for checking payments on pay day and for correcting the company quarterly rolls, which latter constitute the permanent record of the company pay accounts and must be kept at all times fully and accurately posted up, in order that any man’s balance may be correctly stated by the company commander in case of transfer to another organization on an intermediate day of the month.

5. When a company is paraded for pay, one of its officers, if practicable; or, if not, some other commissioned officer designated by the post commander, will be present in person to identify the men and to certify on the roll to the fact of payment thereof when the same is completed.

6. (a) Each company will keep an *allotment register*, in which will be entered, in the manner prescribed, a record of all allotments made by the members thereof. Allotments will be approved in duplicate by the company commander, witnessed, registered, and forwarded to the brigade paymaster for transmission to the Auditor for the Navy Department. Attention is invited to the fact that allotments are payable by the home offices on the last day of each month, and that sufficient notice is required before first payment, and also before stoppage (except in case of expiration of limitation), said period beginning with the date of mailing the notice from the office of the *paymaster*. The allotment blanks should be completely filled out in the companies except

for signature of the pay officer, and each blank should contain only such allotments as are to be paid by one office in the United States.

(b) Beginning with the month named as that of first payment, the allotment will be charged each month on the quarterly and monthly pay rolls in the column "Amounts checked on account of pay," the word "Allot," being written above the amounts—this checkage to be continued during the life of the allotment, including the last month, whether stopt by natural limitation or at request of grantor. The word "Allotment" should also be written in red ink in each case over the man's name on rolls and transfer accounts. When a man desires to stop his allotment he will be required to make a request in writing to the brigade paymaster, forwarding the same thru his company commander, who will, if said request be approved by him, indorse it accordingly and at once take proper action as regards his own rolls and records; in the case of any obstacle to the granting of the man's request the company commander will be notified by the paymaster.

(c) When a man is transferred to a naval vessel or another company of the brigade, or other station beyond the limits of the United States, a "transfer of allotment" will be made out in the same manner as prescribed for transfer pay accounts in the "Instructions to commanding officers," hereto prefixt, and similarly forwarded. If, however, he be transferred to the *United States*, his allotment must be stopt, after charging it for as many months in advance as will probably be required for information to reach the Auditor. In this connection allotments may be made payable by the following pay offices in the United States: San Francisco, New York, Philadelphia, Boston, Baltimore, Washington, D. C., and Norfolk. Particular attention is invited to articles 1217-1225, Navy Regulations, 1905, treating of allotments.

7. In case of *transfer from* a company to any other organization ashore or afloat, *transfer pay accounts* will be made out and forwarded by the company commander as provided in the "Instructions to commanding officers," substituting therein the word "Company" for "Station." See also, however, instructions on back of transfer pay account form. Officers *receiving* such accounts will be governed by paragraph (22) of "Instructions to commanding officers."

8. Upon the receipt *at a post* of transfer pay accounts from a ship or other station *not paid by the brigade paymaster*, both copies will be indorsed by the post commander with the date of joining of the men named therein, and one copy will be referred by him to the organizations, in turn, to which the men are respectively assigned. Each company commander will at once take up on his quarterly roll the accounts of the particular men thus joining his command, at the same time indorsing the transfer account on a slip securely pasted thereto,

with a statement of the names and ranks of the men so taken up; said indorsement to be dated and signed by the company commander with his rank and title as "Commanding Company ———, ——— Regiment" (or as the case may be). When all of the accounts have been entered the paper will be returned to the post commander, who will then forward both copies, by indorsement upon the one returned from the companies, to the paymaster. In case the transfer accounts of such men are first received by the brigade paymaster, one copy will be forwarded by him to the post commander, who, after taking action similar to the above, will return the account, bearing the indorsements of the several company commanders, to the paymaster.

9. One copy of the company *quarterly roll*, prepared and footed (with recapitulation) as directed in the "Instructions to commanding officers," certified to be correct by the company commander, will be forwarded to the paymaster as soon as possible after the last payment for the quarter, and not later than the 20th of the first month of the new quarter. These rolls will be properly signed by every man of the company as early in the quarter to which they relate as possible, each signature being witnessed by a commissioned officer, if practicable, attached to the company. Great care must be taken to see that every man attached to the company *at any time* during the quarter signs this roll which, unlike the monthly roll, contains the record of all men who were *attached* to the company during any part of the period covered by it, including those joining or transferred from the command, deserters, deceased men, absentees without leave, men in the hands of the civil authorities, on furlough, discharged, serving court-martial sentences, or absent for any cause whatever. Moreover, the names of all men appearing on every transfer pay account that is received by a company commander must be entered at once on his quarterly pay roll, with their respective balances as stated in said account, without waiting for said men to report for duty with the company, and they will be credited with pay from the day next after that upon which their accounts were closed in the former organization, as shown by the transfer accounts. The second copy of the quarterly roll will be retained by the company as its permanent record, its pay accounts being continuous and unaffected by change of the company's station.

10. *Summary court-martial fines* will be entered on the quarterly roll immediately upon approval of sentence by the senior officer present, not as a checkage but in the form of a note under "Remarks," similar to that used on the monthly roll. (See above, par. (4).) Under the man's *name*, also, should be entered in pencil, as an additional precaution, the fact, date, and amount of the court-martial fine. If the man be transferred from the company prior to receipt of the Department's approval, this fine will not be actually checked against

his balance, but a note will be made on the transfer pay account showing that "Balance includes \$——, S. C. M. (date of approval by senior officer present), to be withheld pending Department's action." The notation on the roll above mentioned will be carried from quarter to quarter (without reduction of the man's balance) until notice of the Secretary's approval of the sentence is received, when the amount forfeited will be finally *checked* in the column "Amount checked on account of pay," writing over the same "S. C. M.," and noting under "Remarks" the fact and date of the Department's approval. A similar checkage and notation will be inclosed on the first monthly roll thereafter. The "checkage slip" inclosed with the Department's letter of notification will be signed by the company commander as such and returned thru official channels.

11. (a) When a man *is declared a deserter* his account will at once be transferred to the "Deserters' roll," headquarters of the U. S. Marine Corps, Washington. This is done by using the ordinary transfer pay account, entering in the space provided for place to which transferred the words "Deserters' roll," and preparing the statement of account in the same manner as if the man were being transferred to another shore station of the Marine Corps *not* paid by the brigade paymaster. (See "Instructions to commanding officers, par. 22" etc.) The man will be credited with pay to include the day *before* the date of desertion (not the day before the date upon which he is *declared* a deserter), and the quarterly roll, under "Remarks," will be noted with the date of desertion and the fact of transfer to deserters' roll. Said man's account is then closed and will not be reopened until a new statement of account has been received from the deserters' roll in the same manner as upon transfer from another organization.

(b) In case, however, he should meanwhile surrender or be apprehended from his desertion, a *new* account will be opened for him on the rolls of the company to which he may then be assigned (whether the same is his old company or not), and he will be credited with pay from the date of such surrender or apprehension, but will not be paid until final disposition of his case by competent authority, i. e., the authority empowered to bring him to trial by general court-martial. In case of conviction of desertion, or of restoration to duty without trial (the mark of desertion *not* having been removed), and, in any case, so long as said mark remains against him, he forfeits all pay and allowances due him upon the date of desertion; but if he be tried and acquitted of said offense or convicted of absence without leave only, or if the mark of desertion is removed from his name (by headquarters of the Marine Corps) as erroneous, his right to said pay and allowances is restored. Such restoration, however, should not be made until the receipt of definite information in the premises from Washington.

12. In every case of *absence without leave* (or desertion) for twenty-four hours or more the man must be *checked* on the rolls his full pay (including all forms of extra pay) and allowances, after deducting the amount of hospital fee, for the entire period of such absence. In addition time thus lost must, under recent decisions of the Comptroller of the Treasury, be made good, whether the man's unauthorized absence has been established by court-martial conviction or not. Consequently he will not become entitled to increased pay for length of service (on completion of two years, three years, etc., of first enlistment) until he has served an additional time equal to the sum of the periods lost by him thru absence without leave during his entire service under all enlistments. Great care must be exercised, therefore, in examining every man's descriptive list and record of punishments, in order that errors in crediting him with longevity pay may be avoided. The vouchers prepared for such credits should be noted with the facts of each case in detail, corresponding to similar remarks entered on the quarterly and monthly pay rolls.

13. *Statements of charges* for clothing issued in excess of allowance, loss of or damage to Government property, etc., will be furnished by officers accountable for said property to the respective company commanders, who will make the necessary checkages on their rolls accordingly and sign the required certificates on the vouchers. One copy of such vouchers will be forwarded to the Paymaster with the monthly rolls, *except in case of transfer* from the company during the month, when the voucher will accompany the copies of the transfer pay account sent to the Paymaster. The same rule applies to all vouchers for credit or debit entries, the facts must be entered on the transfer account, and the supporting vouchers attached to the latter when forwarded, care being taken to make the proper notation on the *quarterly roll*.

14. *Reenlistment pay*. To be entitled to this a man must have fulfilled three conditions: (a) He must have been honorably discharged from a prior enlistment; (b) he must have reenlisted within three months (exclusive of day of discharge) thereafter, and (c) he must have completed five years of service (exclusive of the period between the enlistments). The same conditions must be again fulfilled in order to entitle him to *second reenlistment pay*, and so on thruout his entire service.

15. *Class 3 pay* is that received by a man who has once become entitled to reenlistment pay but has subsequently allowed more than the authorized time to expire between discharge and new *reenlistment*. It is the same as that paid a man during the *fifth* year of continuous service; for example, it would be for a private, serving in the United States, \$16 per month.

16. *Twenty per cent increase for foreign shore service*. This begins with date of sailing from the United States under orders to such duty,

and continues until date of return to the United States, unless the man has meanwhile been detached from shore duty and ordered to a naval vessel, *not* as a passenger or for immediate return to the States. If a man be sent ashore from a ship for permanent duty on a foreign station, his increase pay for the latter service begins on the date of joining said station. Such increase is calculated on the pay of the man *including that for longevity* and for *certificate as an expert rifle-man*, good conduct medal, etc.

17. A man convicted by court-martial, or otherwise ascertained to be guilty of *fraudulent enlistment*, forfeits all pay and allowances accrued during said enlistment and remaining unpaid when the fraud is discovered, unless the Government elects to retain him in the service. He will, however, receive the allowances provided by the terms of his sentence, even tho he is to be dishonorably discharged at its expiration. Upon discovery of the fraud, therefore, note should be made upon the rolls, and he should draw no pay until final disposition of his case by competent authority.

18. (a). Hereafter, where the compensation of any person in the service of the United States is annual or monthly the following rules for division of time and computation of pay for services rendered are hereby established:

(b) Annual compensation shall be divided into twelve equal installments, one of which shall be the pay for each calendar month; and in making payments for a fractional part of a month one-thirtieth of one of such installments, or of a monthly compensation, shall be the daily rate of pay. For the purpose of computing such compensation and for computing time of services rendered during a fractional part of a month in connection with annual or monthly compensation, each and every month shall be held to consist of thirty days, without regard to the actual number of days in any calendar month, thus excluding the thirty-first of any calendar month from the computation and treating February as if it actually had thirty days. Any person entering the service of the United States during a thirty-one day month and serving until the end thereof shall be entitled to pay for that month from the date of entry to the thirtieth day of said month, both days inclusive; and any person entering said service during the month of February and serving until the end thereof shall be entitled to one month's pay, less as many thirtieths thereof as there were days elapsed prior to date of entry: *Provided*, That for one day's unauthorized absence on the thirty-first day of any calendar month one day's pay shall be forfeited.

(1) For pay purposes all months in the year will be reckoned as containing thirty days.

(2) Where a promotion or demotion occurs during any month from a place to another place carrying a different compensation, service under such promotion or demotion will be considered as fractional service.

(3) One-thirtieth of a monthly installment of salary will be deducted for every day's absence in a month, where such absentee is not in a pay status during such absence. (Act of Congress, approved June 30, 1906, and circular of Comptroller of the Treasury relative thereto.)

PAY-ROLL VOUCHERS.

19. These comprize every paper essential to corroborate credits or checkages appearing on monthly and quarterly rolls, including authority to open new and to close out for purposes of transfer, discharge, or otherwise, accounts already entered on pay rolls.

(a) *Transfer pay accounts*.—When these are received for an account taken up, there will be entered on the face of both copies the pay-roll number of each account and the quarterly roll where taken up, viz, "No. 120, 1-Qr. 07—Co. A—1st Regt.," then forwarded at once to the brigade paymaster. When they are prepared to cover an account closed for transfer, the instructions on the form for the purpose will be complied with.

(b) *Voucher for men joined by enlistment, straggling, etc., not covered by transfer pay accounts*.—This includes men joined by enlistment or reenlistment, by straggling or from desertion, prepared monthly on proper forms, and should accompany monthly pay rolls, where these new names appear.

(c) *Report of men discharged or deserted*.—This should be prepared on the proper form and accompany quarterly pay rolls and cover all accounts closed for these reasons.

(d) *Report of men entitled to an increase of pay for continuous service*.—This should be submitted to the paymaster accompanying every transfer pay account of accounts taken up, or wherever a new rate of pay is given on a monthly or quarterly roll such voucher should be filed therewith. Attention is invited to General Order No. 18, March 29, 1906, quoted herein.

(e) *Requests for checkages on account of overdrawn clothing* (pars. 82 and 83, System of accountability).—These should accompany monthly or quarterly rolls where such checkages appear.

(f) *Vouchers for special credits*, viz: Good conduct medal pay; expert rifleman, sharpshooter, or marksmen's pay; messmen's pay and prizes for excellence in target practise. Where no special forms are provided for these vouchers (i. e., good conduct medal, expert rifle-men, sharpshooters, marksmen) a copy of the certificate from headquarters should be furnished the paymaster when the account is first

taken up. Thereafter reference should be made to its number and date in column of remarks as herein provided for. Forms are provided for pay-roll vouchers for messmen's pay and prizes. These should be prepared in accordance with instructions appearing thereon.

(g) Special credits upon Auditor's letters, requests from paymasters, or upon other special authority, a copy of the written authority therefor should accompany monthly and quarterly pay rolls, the column "Remarks" to contain the date of request and explanatory data.

ADDENDA TO MEMORANDUM INSTRUCTIONS FOR KEEPING PAY
ROLLS OF COMPANIES, ETC., OF A BRIGADE.

1. (a) Final checkages on account of *summary court martial forfeitures* should be for the *exact amount approved by the Navy Department* in each case, whatever may have been the sum stated in the sentence as approved by the senior officer present. The form of notification now used by the Judge-Advocate-General does not specify any period, but only the *amount* of forfeiture approved by the Department; and such amount should be checked on the quarterly rolls immediately upon receipt of the Department's notification, and on the first monthly roll (column "Amount checked on account of pay") submitted thereafter.

(b) From the date of approval of the sentence by the senior officer present until receipt of the notification above mentioned the sum "withheld" on the roll will be the actual amount of forfeiture stated in the sentence (or as mitigated); unless, of course, the sentence reads to lose a certain sum each month for a stated period, when such sum will be withheld monthly.

2. The proceeds of *sale of deserters' effects* should be forwarded to this office, which will take up such amounts and account for the same and notify the pay officer in charge of deserters' roll at Washington in order that he may credit the men's accounts on said roll. Care should be taken *not* to credit the amount of such proceeds to the deserter's account on the quarterly roll and transfer pay account, since, as above stated, this credit will be entered on the deserters' roll *after* notification from this office.

3. (a) General Order No. 18, Navy Department, of March 29, 1906, being of great importance, is herein set forth *verbatim*, as follows:

GENERAL ORDER }
No. 18. }

NAVY DEPARTMENT,
Washington, March 29, 1906.

Pursuant to decisions of the Comptroller of the Treasury, dated October 9, 1903, August 28, October 31, and November 18, 1905, enlisted men of the Marine Corps will, besides forfeiting pay as prescribed by article 1018 of the Navy Regulations, be denied credit for service for periods of unauthorized absence in determining the dates upon which they become entitled to the increased pay provided for by sections 1281 and 1282 of the Revised Statutes for the third and succeeding years of continuous service, excepting that periods of unauthorized absence of less than twenty-four hours, or the aggregate of several such periods, and, in cases of unauthorized absence

for a period longer than one day, the terminating fractional part of twenty-four hours shall be disregarded.

Commanding officers of marines at shore stations and of marine guards afloat, and noncommissioned officers in charge of such guards, will, when a marine is absent without authority for such period as shall cause him to lose credit for service, correspondingly enter at the time in his descriptive list and enlistment record the dates from and to which, and the total time, he was so absent. A pay officer will not take up the account of an enlisted man of the Marine Corps at a rate of pay higher than the minimum prescribed by law for his grade, either when received by transfer from the rolls of another pay officer or when current upon his own rolls, except upon a certificate signed by the commanding officer of marines, or by the noncommissioned officer in charge of guard, giving the dates of the man's enlistment, reenlistment, and discharge from previous enlistments, and a summary of absences without leave, with dates thereof, as shown by the staff returns or papers of the marine, or by other data accessible to the commanding or noncommissioned officer signing the certificate, the maker of such certificate to be held accountable for the correctness thereof.

Such a certificate, when approved by the commanding officer of a vessel, will be accepted by pay officers of the Navy as a pay-roll voucher to support credits for increased pay appearing on the rolls or changes in current rates of pay as above described.

CHARLES J. BONAPARTE, *Secretary*.

(b) Particular attention is invited to the second paragraph of the above general order. In pursuance of its provisions it will be necessary for each officer keeping a pay roll to forward to this office at once a voucher (the "certificate" referred to in the order) covering the case of every man in his company or detachment entitled to "a rate of pay higher than the minimum prescribed by law for his grade." This should include all men drawing increased pay for any reason other than foreign shore service, which is vouched for by the certificate of their commanding officer entered on the transfer pay accounts when received.

(c) The principal cases of increase in pay for which such voucher is necessary are that for length of service (including continuous service upon reenlistment), for certificate as "expert riflemen," and for good-conduct medals, pins, or bars. It is especially to be noted that these vouchers are not to be limited to the cases of men who have become entitled to increases since joining their present commands, but are required to include also those who have been transferred to said commands, at rates of pay greater than the lawful minimum for their respective grades, from any source whatever. This will result in furnishing the brigade pay office with vouchers for longevity, continuous service, good-conduct medal, etc., increases covering the case of every enlisted man who is now entitled to be paid by said office at such increased rates. The data establishing these increases will of course be obtained by commanding officers from each man's staff papers and other accessible documents, and will be entered on the regular forms of voucher heretofore furnished the companies.

(d) Vouchers for the men at present on the various rolls having been sent in as above indicated, great care should be taken *in future* to supply similar vouchers for all men joining by transfer from *other paymasters* at rates of pay higher than the minimum as well, of course, as for soldiers becoming entitled to increases on their current rolls by reason of longevity, reenlistment, good conduct medals, etc.

(e) All of the vouchers above mentioned, covering both present and future cases, should be submitted in *duplicate*; and those relating to men already drawing increased pay should be sent in to this office at the earliest possible date.

4. *Absence without leave vouchers*.—These should be forwarded as soon as possible after the end of each month, whether or not any unauthorized absences have occurred during the month (see instructions on back of form).

5. *Disapproval of sentences of court-martial* for desertion or absence without leave. The Comptroller of the Treasury has recently decided that such disapproval of sentence of either a general or a summary court is not conclusive upon pay officers, and that even tho a man be thus, in effect, found not guilty of the military offense involved in the desertion or unauthorized absence, and consequently received no punishment therefor, he must still, if the official records show that he was in fact absent from his station without leave or in desertion, be regarded as having violated his *contract of enlistment* and thereby forfeited his right to pay for the period of unauthorized absence. In such cases therefore the man must be checked for said period, lose credit for the same in computing his length of service, and, in case the entry of *desertion* has been made on the records and is not removed by competent authority, forfeit all pay and allowances due him at the date of his desertion.

6. The Comptroller of the Treasury has decided that an enlisted man retained in the service after the expiration of his enlistment to make good time lost thru absence without leave is entitled to pay while so retained at the rate corresponding to the length of his service. His term of enlistment is not, in law, *extended* by such retention, however, and if he be a court-martial prisoner serving sentence of confinement on the date of his expiration of his enlistment, and is afterwards restored to duty to make good time lost, the time elapsing between expiration of enlistment and restoration to duty for such purposes can not be counted as service, and he is not entitled to pay for the same. His pay ceases on expiration of enlistment and does not recommence until the date of restoration to duty, after which it continues until he has made good by actual service the time lost and is finally discharged.

7. In arriving at a man's "total pay," upon which to calculate the 20 per cent increase for foreign shore service, additional pay for

good-conduct medals, pins, and bars is to be considered, as well as increased pay for length of service and certificate as expert rifleman.

8. (a) *Quarterly rolls*.—Special attention is invited to the new form of these rolls, supplies of which have been heretofore furnished all commands, to go into effect with the quarter beginning *July 1, 1906*. The columns “Retained pay” and “Number of terms of continuous service” have been eliminated, and the heading of the column “Amount of clothing overdrawn” is changed to read “Amount of extra and overdrawn clothing.” Two columns have been left blank on the credit side, which should be used for “Extra credits,” and a new column, “Amount checked on account of post exchange,” is added to the debit side of the roll. The columns for service record provide for “Dates of each discharge,” as well as “Dates of each enlistment.” More space is allowed for each name on the roll, and the latter is so ruled as to permit every item to be separately and clearly written in its proper place.

(b) Great care should be taken in the preparation and preservation of the quarterly roll. All entries thereon of facts in any way affecting men's pay accounts should be made *at the time the facts become known*, such as absences without leave, changes in rates of pay, balances due from last accounts (preceding quarter or on transfer from other organizations), extra credits or checkages of any kind, payments of money, etc. It should be remembered that not only the *monthly pay rolls* must be made up from the information furnished by the quarterly roll, but also all *transfer pay accounts*, which are not prepared periodically and at leisure, but at irregular times during the month as special occasions arise, and often on very short notice. It is thus evident that nothing connected with the company's pay accounts is so important as the keeping of the *quarterly roll* in such condition that on any given day the account of every man in the organization, if necessary, can be completely and correctly stated by reference to said roll.

(c) After each monthly payment thereof, as shown on the retained copy of the monthly roll, should be separately entered opposite the appropriate name on the *rough* copy of the quarterly roll, the lump sum of the payments to each man during the entire quarter being entered, after the last pay day, on the smooth copy. Every man's signature, witnessed at the time in the proper column by an officer, should be entered on both copies of the quarterly roll as soon as the first payment during the quarter has been made to him. Particular care should be taken to obtain the signature, if not already on the rolls, of a man and his witness upon the *transfer* or *discharge* of the former. Final payment to a man on discharge must not, of course, be made until he has signed the quarterly roll in duplicate.

(d) The columns "Term of service," "Amount of pay in this settlement," "Total credit for pay, etc.," "Amount of hospital fund," "Whole amount to be deducted from pay," "Balance due and paid by paymaster," "Amount remaining unpaid," and "Amount overpaid" are to be filled in for the *entire quarter* in each case should the man have been borne on the rolls during the whole of that period, or for such part thereof as he may have been attached to the organization. These items, in other words, should not be entered "month by month," but are to be "lumped" under each heading, in the case of every man on the roll, to cover his total term of service as shown thereon, one entry only appearing in each column, except in case of change in rate of pay during the quarter, when the "term of service," "monthly pay," and "amount of pay in this settlement" (as also "rank," if that has changed) will be entered as separate items for each rate of pay. On the *rough* copy, however, as above cited, the monthly payments to every man may and should be entered separately as soon as made, so that his balance may at any time be obtained from said roll; and after the last pay day for the quarter these monthly payments should be footed up in red ink on the rough quarterly roll, and the *sum* immediately entered on the smooth copy.

(e) The credit and debit sides of each sheet of the quarterly roll should bear the same page number, and the heading of *every sheet* should be filled in, as well as the space provided thereon for the paymaster's name.

9. (a) *Transfer pay accounts.*—Special attention is invited to the new form of single transfers now in the possession of all officers keeping pay rolls. This has been substituted for the old form, which is obsolete and no longer to be used. The "Instructions" printed on the back of the form should be carefully followed in every detail. As will be seen, in *all* cases three copies are now required to be prepared and signed by the officer making the transfer, two to be forwarded to the paymaster, the third accompanying the man transferred.

(b) The two copies mailed to the paymaster should be sent *immediately* upon the transfer of the man in every instance.

(c) When men's transfer accounts, single or detachment, are received from any source whatever, the name of the organization taking them up and each man's number on the new pay roll is always to be entered on the left-hand margin of the account in such manner as to avoid confusion with the entries made by the old organization.

(d) The items to be included under "Remarks" should also be particularly noted.

10. (a) *Transfer accounts of deserters.*—These should be made on the new form above-mentioned, and should show, in addition to the other data required, the *place* and *date* of enlistment. Moreover, as in the cases of ordinary transfers, vouchers for all extra credits or

checkages occurring since last payment should accompany the two copies of transfer account forwarded to the paymaster.

(b) Checkages for overdrawn clothing should not be entered on the rolls or transfer accounts in the cases of deserters unless specified request for such checkage has been made upon the company commander by the post quartermaster, in the regular manner in which case proper vouchers must accompany the transfer accounts. In the absence of such "request for checkage" the man's pay account should be closed and transferred without reference to his clothing account, the state of which will be certified by the Quartermaster's Department to the officer in charge of deserters' pay roll, headquarters, Washington.

11. *Dates of enlistment, etc.*—Upon receiving a man by transfer from any other organization, ashore or afloat, all service data appearing on the transfer pay account, such as date or dates of enlistment and discharge, rank (permanent), total absence without leave, numbers and dates of good-conduct medals or bars, expert riflemen's certificates, summary of S. C. M. or G. C. M. sentences (with date of approval or fact that approval is pending), etc., should at once be verified from the man's descriptive book and other official records, and in case of any error or omission observed the paymaster should be notified without delay.

12. (a) In this connection it is deemed pertinent to state, for the information of all officers keeping pay rolls, the exact meaning and scope of the *certificate of correctness* subjoined to each roll by the commanding officer before forwarding the same to the paymaster.

(b) In submitting monthly and quarterly pay rolls with the formula "certified correct and respectfully submitted" (or simply "certified correct"), company or detachment commanders thereby furnish the paymaster with official information, on the highest possible authority, as to the details of the period in question. The knowledge of such details is essential of course to the payment of the men in accordance with the law, which fixes rates of *pay* and *allowances* and prescribes the conditions to be fulfilled before the same may be applied, as also certain deductions and forfeitures—all dependent upon the *actual facts of service* in each individual case.

(c) These facts, being merely entered on a roll in tabulated form and not in the shape of an official letter setting forth in explicit terms certain information, are vouched for by the *certificate* of the officer responsible for their correctness, which has the effect of converting the roll into a formal *letter* from said officer to the paymaster. The latter, who is thus provided with the necessary information by the person best qualified to furnish it—the officer who is in direct command of the men, who keeps their original descriptive lists, conduct records, and muster roll, supervises the issue to them of clothing, equipment, etc.,

and is in daily and intimate contact with them in their military life—is then, and not till then, authorized to make the payments required by law. The obligation rests upon *him* to verify the arithmetical computations appearing upon the roll, and also, so far as he may have received information from independent sources (as, for example, the Navy Department, the Auditor, a commanding officer direct, etc.), to correct any entries that may seem to be accurate and to make new ones as required.

(*d*) Thus, while the commanding officer is responsible for overpayments due to erroneous entries of facts made by him on his roll, or to omissions therefrom of pertinent facts within his knowledge, it is hardly necessary to say that his responsibility does not extend to errors committed by the paymaster in making alterations of such entries, or amendments to the roll in regard to matters beyond the jurisdiction of the commanding officer.

SPECIAL INSTRUCTIONS TO COMPANY COMMANDERS FOR THE RENDITION OF MONTHLY PAY ROLLS.

(1) These rolls are to be prepared in duplicate by the commanding officer of post, company, or detachment, or other officer mustering men for payment, both copies to be transmitted to the paymaster who is authorized to pay the command.

(2) Enter on rolls the names of all enlisted men attached to the command on the last day of the month (whether to be paid or not) in the following order: (*a*) Sergeant-major, (*b*) quartermaster-sergeant, (*c*) drum major, (*d*) first sergeant, (*e*) gunnery sergeant, (*f*) sergeant, (*g*) corporal, (*h*) drummer, (*i*) trumpeter, (*k*) private, (*l*) apprentice, (*m*) second leader of band, (*n*) first-class musician, (*o*) second-class musician, in each rank the names to appear alphabetically, surname to the left.

(3) In the column headed "No." enter the pay-roll number as shown on the quarterly rolls; this number will remain the same during the entire quarter.

(4) Under "Names" write surname first, followed by first Christian name in full and the initials of middle name or names, if any.

(5) Under "Rank" give rank at which the man is mustered for pay. In cases of promotion or reduction during the month, the new rank will be entered immediately below that at which the man was taken up on the first of the month and the pay accrued at each rate separately extended in the proper columns.

(6) The record of service should be filled out, as indicated, from data contained in descriptive list and enlistment record, the soldier's discharge papers, or from other data accessible to commanding officers. Particular care should be taken to see that this data is correct.

(7) Under "Remarks" should appear: When a new man not on previous roll is entered, "joined..... (date) by enlistment, or reenlistment at..... (place of enlistment)..... (date of enlistment)"; "joined..... (date) as straggler from..... (ship or station), (date of straggling), apprehended or surrendered..... (date of apprehension or surrender) at..... (place of apprehension or surrender)";

[illegible]

Where men's accounts appear, but are not to be paid for cause, this cause should appear briefly, such as "Absent without leave since _____;" "Absent on duty (or furlough) since _____;"
 (date) (date)
 "Awaiting trial by _____ court-martial for _____;"
 (general or summary) (offense)
 "Absent in hands of civil authorities since _____;" "Accounts
 (date)
 not received from deserters' roll;" "Accounts closed for discharge
 _____;" "Facts warranting presumption of fraudulent enlist-
 (date)
 ment;" "In hospital, not to be paid, upon recommendation of medical
 officer."

Where men are under treatment at hospitals, "Sick in hospital since -----" All changes in rank, such as promotions or reductions, (date) should be carefully stated, with the rank from which and to which promoted or reduced and the numbers, dates, etc., of the letter of the commandant of the corps or other authority, authorizing the promotion or reduction in rank, thus: "Promoted by order Headquarters Marine Corps No. ----, dated -----, from corporal to sergeant from -----" (date)

All cases of absence without leave, with the inclusive dates of same, omitting fractional part of twenty-four hours. All cases of confinement by civil authorities for offenses against civil law, whether such men are held for trial, tried, or discharged without trial, or when tried, acquitted, or convicted, with dates, etc., but where men are detained by civil authorities as witnesses, this fact that they are witnesses should appear, as no forfeiture of pay can obtain in these cases.

All dates of transfer from stations rendering this roll. Where enlisted men join from stations where 20 per cent foreign service is payable, give date, place, and conveyance upon which they arrived within the continental limits of the United States. Where enlisted men are awarded good-conduct medals or bars, the number and date of certificates accompanying award should appear "Awarded good-conduct medal or bar No., by certificate No. . . ., dated" Where awarded medal of honor, or a certificate of merit is given, the date thereof and the service for which awarded should appear.

Where awarded certificates of qualification as expert rifleman, sharpshooter, or marksman, there should appear "Awarded _____, (date of certificate),

certificate No., for qualification on, as
(date of qualification) (expert rifle-
” Where sentenced by general or summary
man, sharpshooter, or marksman)

court-martial to lose pay, remarks should show briefly the place of trial, and the date of trial or sentence. The substance of so much of sentence as involves loss of pay should also here appear, with date of approval by convening authority. In the cases of summary court-martial the fact that so much thereof as involves loss of pay is pending approval by the Secretary of the Navy should appear.

Where enlisted men are entitled by their record of service to change in rate of pay for continuous service, “..... year of continuous
(third, fourth)
 service commences, no absences without leave since date
(date)
 of first enlistment evidenced by records,” or “..... year of con-
(third, fourth)
 tinuous service commences, absent without leave
(date) (number)
 days since date of first enlistment, as per staff returns.”

The year of continuous service should appear for third, fourth, fifth, and sixth years of continuous service in the column provided. When entitled to reenlisted pay so state under “Remarks.” Put nothing in remarks except facts which affect the soldier’s pay; do not crowd remarks, take more than one space for an account, if necessary. The use of dots or the use of the work “ditto” is prohibited.

(8) The monthly pay roll should contain as complete a record of so much of the facts in each case as affects the soldier’s pay as is shown by the monthly muster roll for the adjutant and inspector’s department, with which it should be compared.

(9) In the column “Monthly pay” enter the rate from pay tables according to rank and year of service of the man concerned. Where more than one rank or rate of pay is given, such should appear in proper order. This rate of pay does not include special credits for good conduct medals, expert riflemen, etc., nor foreign service pay, each of which must appear in the same column as a separate entry, and be substantiated by details given under “Remarks.”

(10) Where during the month two or more rates of pay appear, the periods of service will appear in their dates of “commencement” and “expiration,” and in column “Term of service,” opposite each rate of pay. These dates should correspond to what is certified to under “Remarks.”

(11) Under “Time” will be entered the period of each rate of pay to correspond to the difference between the dates explained in paragraph (10).

(12) The pay tables will show the accrued pay for the number of months and days and at the rates above explained. Distinct entries must be made of the separate amounts accrued under each rate of pay.

(13) In column marked "Amount of pay in this settlement," after entering amounts computed, as above described, give foreign-service pay for the appropriate period (if not for current month, state dates of commencement and termination), credits for good-conduct medals, expert riflemen, etc., which should be substantiated by entries under "Remarks," as above explained. Also enter all credits requested by separate letters either from the Auditor for the Navy Department or any other source or authority, in which cases there should be written over the amount the date of the letter and the office or person writing same and appropriate explanation made under "Remarks."

(14) The totals of the several items of accrued pay, if there be more than one, together with the several entries of miscellaneous credits, will be carried as one entry into the column "Total credit for pay, etc."

(15) In the column "Amount checked on account of pay" there will be entered the amount of any overpayments transferred from other paymasters, with the name of the paymaster so transferring written thereover; or where men are transferred from other shore stations overpaid, upon transfer pay accounts, enter the amount with the name of the station thereover; or where the account appeared with the "Amount overpaid" on previous monthly roll, this sum should be here carried forward in the same manner.

(16) This column is also to be used for checkages on account of post exchange in cases of transfer or discharge.

(17) In the same column should be entered all checkages on account of overissues of clothing.

(18) In the same column are to be entered all miscellaneous checkages, such as charges on account of allotments; checkages for accrued pay for absence without leave, whose amounts should correspond to the facts under "Remarks;" all checkages for lost public property, the articles so lost and invoice price to appear under "Remarks;" all checkages requested by the Auditor for the Navy Department or other office, with date of letter and name of authority requesting the checkage written thereover.

(19) In the column marked "Hospital fund" should be entered exclusively checkages at the rate of 20 cents each per month.

(20) The totals of the several items of debits entered in their respective columns and described in paragraphs 15, 16, 17, 18, and 19, should be carried into the column marked "Whole amount to be deducted from pay."

(21) If the total debits exceed the total credits the difference will appear as an overpayment and the amount should be entered in the column of "Remarks." It is not necessary in this event that the man concerned should sign the roll. No entry should be made in the column "Balance due and paid by paymaster."

(22) If the total credits be the greater, and for any special reason, appearing under "Remarks," the man concerned is not to be paid, the difference will appear as an amount remaining unpaid and should be

entered in the column of "Remarks." and it is not necessary in this event that the man concerned should sign the roll. No entry should be made in column "Balance due and paid by paymaster."

(23) In the ordinary case, the *total credits* being in excess of the *total debits*, the amount of difference will be entered in the column "*Balance due and paid.*" the signature of the soldier receipting for this sum obtained, duly witnessed by a commissioned officer, or, where this is impracticable, there being no commissioned officer at the post, by a noncommissioned officer.

(24) Where an enlisted man can not write, his signature may be made by mark, duly witnessed by two competent parties.

(25) The footings should be made for each column on each page and the pages proved by comparison with the footings under the several columns; these footings on each page should then be carried forward to the recapitulation on the last page of the roll.

(26) The signature of the commanding officer should be affixed to the last page, the words "certified correct" being written above said signature.

(27) (a) The roll being thus completed, the credits and checkages appearing thereon, and the amounts to be paid, due and unpaid, or overpaid, will be entered in an appropriate manner upon the rough quarterly roll, so that any account hereon stated may be accurately closed out for transfer, should such be necessary before the command is paid. Such being done, both copies of this monthly roll will then be transmitted to the paymaster concerned. Upon their receipt by the paymaster both copies will be carefully revised as to their calculations and as to the facts relating to service from data the paymaster may have at hand. Any differences reducing the sums receipted for by the men will necessitate alteration of the amounts in column "*Balance due and paid.*"

(b) Where the reason for such alteration is not apparent, proper information will be given by the paymaster as to the cause therefor. In all cases the revision of rolls by paymasters will be made in red ink and will appear on both copies of the rolls. If the account as shown on the rolls shows short payment upon revision by the paymaster, the difference thus found by the paymaster will be entered on rolls as an "amount remaining unpaid," to be taken up by commanding officer with next muster for payment. In no case will the paymaster increase the amounts receipted for by the men.

(28) After the paymaster may have so revised both copies of the pay roll, unless personal payment of the command is authorized, he will return the duplicate to the post concerned, accompanied by check and change list, the check being duly described in check letter of transmittal, representing the sum found due, address by registered mail to the commanding officer of the post.

(29) Upon receipt of the duplicate roll, the commanding officer will note all corrections and revisions as made by the paymaster and proceed to the payment of the command.

(30) The payment being completed, a certificate as to the fact and date or dates thereof will be entered at the foot of the roll by the commanding officer, who will cause the witnessing officer to sign a separate certificate, each of which will be dated.

(31) All sums remaining in the hands of the commanding officer, being amounts not delivered to soldiers by reason of their transfer, death, or desertion, or for any other cause between date of signing of rolls and date of receipt of funds in settlement thereof, will revert to the paymaster concerned. These amounts will be duly entered by commanding officers in the report of refunds on reverse side of the check letters of transmittal, and will be disposed of either by deposit at the nearest depository to the official credit of the paymaster, or by remittance to the paymaster, or in special cases where authorized, these refunds may be held in charge of commanding officers of permanent shore stations to be applied to the next payment of their command or to other duly authorized purposes at the paymaster's discretion.

(32) Upon receipt of the report of refunds mentioned in paragraph (31) by the paymaster concerned, it will be his duty to carefully revise the receipted amounts on his original roll to correspond with the report of refunds, canceling in each case the man's receipt for the sum not delivered and throwing its amount in the column of "Remarks" as an "amount remaining unpaid." The commanding officer will, before forwarding his report of payment, cancel in a similar manner all receipts affected on the duplicate roll, which roll will remain at the post, company, or detachment as part of its permanent records.

(33) All enlisted men transferred between the date of signing of rolls and the date of receipt of funds, or check in payment thereof, except where otherwise authorized, will be given full credit on transfer pay accounts for the sums so receipted for. An entry should be made by commanding officers on transfer pay accounts, under remarks, viz: "Balance includes \$----, receipted for ----- rolls."
(month)

The paymaster when verifying these balances on transfer pay accounts will make note on his copy of the proper monthly rolls.

34. Where accounts of enlisted men have been closed for discharge and are not to be paid for this reason, the monthly roll will show credit of accrued pay only to and including date account was closed for discharge. Remarks will show "Awaiting discharge for -----"
(cause)

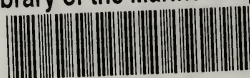
Accounts closed for discharge -----"
(date)

by the statement of the account as closed for discharge will appear as a sum overpaid or due and unpaid, as the case may be.

Instructions to commanding officers of
the U.S. Marine Corps relative to the
rendition of pay rolls, etc. Mu 1792

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